

EXCISE DEPARTMENT.

Notification No. 4469, dated 24th November 1910.

In virtue of the powers delegated to him under clause VIII of Government Notification No. 11287—Ex. F. 3-1901, dated 7th January 1902, and in supersession of all rules on the subject, the Excise Commissioner in Mysore hereby prescribes under clause (o) of Section 29 of the Mysore Excise Regulation, V of 1901, the following rules for the disposal of articles confiscated under the Regulation and of the proceeds thereof:—

1. When orders are received from competent authority for the confiscation of anything seized or detained under the Regulation, it shall, with all convenient despatch, be sold or destroyed by the person in charge thereof as the officer adjudging the confiscation may direct.

2. When a Magistrate adjudging a confiscation shall, under the second paragraph of Section 66 offer the owner of such thing the option of paying a fine in lieu of confiscation, and if the owner of such thing shall accept such option, he shall be required forthwith to pay such sum as may already have been expended on the safe custody and keep of such thing, and to deposit such farther sum as may appear likely to be required for such purposes until the payment of the fine. Ten days shall be allowed for the payment of such fine, within which period, if the fine be paid, the thing shall at once be given up to the owner together with such part of the sum so deposited as may remain unexpended on such purposes. If the fine be not paid within the said period of ten days, the order of confiscation shall be and remain of full effect in the same way as if no option of the payment of a fine had been offered. There shall be no appeal against the adjudication of an optional fine. An appeal may be preferred against the amount of such fine, provided that the fine has been previously paid.

3. No sale of any perishable article ordered to be confiscated shall be postponed on account of the preferring of an appeal against the order of confiscation. The sale of any animal or other thing ordered to be confiscated shall not be postponed on such account unless the owner or his agent shall deposit with the officer ordering the confiscation such sum as such officer may consider sufficient for the keep or safe custody of such animal or other thing pending the result of such appeal. If the result of such appeal be that the order for confiscation is reversed, the owner shall be entitled to receive back the whole of the sum so deposited.

4. If any order that any article be confiscated is reversed on appeal, such article, if it has not been sold before such reversal comes to the knowledge of the officer in charge thereof, or, if it has been sold, the sale proceeds thereof shall be dealt with under Rules 5 to 8 inclusive.

5. Things ordered to be released or their proceeds, if they have been sold, shall at once be given up or paid as the case may be, by the person in charge thereof to the owner or his agent.

6. Should no one appear to receive a thing ordered to be released or the proceeds thereof, the person in charge thereof shall do his best to give notice to the owner of the order of release, and shall cause a notice thereof to be affixed in the village where the seizure of the thing was effected, in the office of the Amildar of the taluk, and in the nearest Police Station to such village.

7. If within two calendar months from the date of the notice no person entitled to receive a thing ordered to be released claim the same and pay all charges incurred on its custody and keep after the date on which the order for its release was notified as herein before directed, it shall be sold; the amount of all charges so incurred shall be credited to Government, and the net proceeds shall be placed in deposit. The same course shall be followed with reference to the proceeds of a thing ordered to be released which has been sold before the receipt of the order of release.

8. If after a further period of two calendar months no person shall have appeared to receive the sum so placed in deposit, it shall be forfeited to Government.

9. The sale proceeds of all confiscated articles shall be paid into the nearest Government Treasury without delay.

10. All confiscated hemp drugs should be sent, by the Magistrate ordering the confiscation, in a sealed package, to the District Excise Officer of the district concerned. District Excise Officers should examine all the confiscated ganja, bhang, etc., and have destroyed in their presence all that is not of good saleable quality. Such as is really good should be forwarded to the Provincial Ganja Stores at Bangalore, whence it will be issued to the Taluk Treasuries for sale to the retail vendors. Care must be taken to weigh the drugs and see that the quantities correspond with those forwarded by the Magistrates, any discrepancy being reported for orders. The ganja confiscated in any case should not be dealt with until the appeal time has expired.

11. Confiscated drugs should be sent by post as far as possible and in cases where large quantities have to be sent and the cost of transmitting them by post is prohibitive, they should be carefully packed and accompanied by a permit.

12. When a Magistrate orders the confiscation of cocaine and its preparations, he should, after the expiry of the appeal time, send them in a sealed package to the District Excise Officer concerned, who should send them to the Excise Commissioner for disposal. The District Excise officer should weigh the drug on receipt to see that the quantity corresponds with that forwarded by the Magistrate, any discrepancies being reported to the Excise Commissioner. The same instructions apply to cocaine and its preparations confiscated by departmental officers. Phials of cocaine hydrochloride on which the original capsules, bands, etc., of the makers are intact and packets containing not less than $\frac{1}{4}$ ounce of the drug will be forwarded by the Excise Commissioner to the officer in charge of the Government Medical Stores; while phials in which the original capsules have been removed and packets containing less than $\frac{1}{4}$ ounce of the drug will be destroyed. "Preparations of Cocaine" other than cocaine hydrochloride will be disposed of as the Excise Commissioner may deem fit.

All cases in which novacain is confiscated should be referred to the Excise Commissioner for orders as to disposal.

13. Liquor confiscated under the Excise Regulation can only be sold to persons licensed to sell the particular description of liquor in question, that is, in the case of foreign liquor to foreign liquor wholesale or retail vendors and in the case of country liquor to arrack independent shop-keepers or vend farmers, if any. It must not be disposed of to the shop-keepers under arrack renters without the consent of the latter. Confiscated liquor should be sold by auction, the upset price being the duty leviable thereon or disposed of without an auction, for any price in excess of the duty.

14. When property not liable to confiscation is seized, the officer inquiring into the case or the Court dealing with the case may, on the close of the inquiry or trial, order the return of the property to the owner or his agent. Should no one appear to receive the property, the procedure laid down in Rules 6 to 8 shall be followed.

Circular Memorandum No. 4470, dated 24th November 1910.

The following instructions in the matter of confiscation under the Mysore Excise Regulation, 1901, which have received the sanction of Government, are issued for the guidance of all officers concerned:—

1. *Powers of confiscation.*—The powers of confiscation vested in the Department under the Excise Regulation are limited to those shown in the third clause of Section 66, namely, when the offender is not known or cannot be found or when anything liable to confiscation, and not in the possession of any person cannot be satisfactorily accounted for.

2. *Execution of orders of confiscation.*—All orders relating to confiscations and to releases of property under the Excise Regulation should, except where otherwise provided for, be carried out departmentally by an officer not inferior in rank to an Inspector. If in such cases the property be in the custody of the Police, the officer in charge of the Police Station should be informed by the Inspector, through the officer executing the orders, if necessary, of their exact nature, and should be requested to return the property to him.

3. *Orders of confiscation.*—(1) All orders of confiscation or of imposition of fines shall be in writing, and shall be filed with the records of the case to which they relate.

(2) All decisions upon appeals preferred against such orders shall also be in writing and a copy of them shall be similarly filed.

(3) The owner of articles ordered to be confiscated and persons offered the option of payment of fines under Section 66 of the Regulation shall be entitled to copies of all such orders and decisions in appeal upon payment of copying fees at the usual rates and of stamp duty under Article 8, Schedule I of the Mysore Court Fees Regulation 19.....

Provided that any officer granting any such copy may remit the payment of copying fees, on account of the poverty of the persons who would otherwise have to pay them or for other sufficient cause.

4. *Disposal of articles in Excise cases departmentally released.*—In Excise cases where the offender is known, but is released with a warning as those of shop-keepers found in possession of country spirits weaker than by more than one degree below the prescribed strength and of persons who appear to have offended through ignorance or inadvertance, confiscation cannot be ordered. If diluted liquor has been seized in connection with such cases, it should be required as a condition of release that such liquor shall be destroyed before an Excise Inspector or other responsible officer of the Department if the quantity is inconsiderable, or, if it is large, that it shall be sent back to the depot whence it was originally purchased for the purpose of being reblended at the cost of the shop-keeper concerned. As regards other articles seized in such cases, the only course open is to return them to the offender. In any case in which confiscation seems desirable, the offender must be prosecuted.

5. *Disposal of articles in Excise cases released under head IV.*—It is only in doubtful cases which are released for want of proof, that Excise officers are competent to pass order of confiscation. Their careful attention is drawn to Section 65 of the Excise Regulation as to articles liable to confiscation and to the proviso to Section 66 as to the procedure to be adopted.

H. H. SPARKES,
Excise Commissioner in Mysore.